

An income tax "Fresh Start" can be given to taxpayers who have failed to file income tax returns with the State of Utah. Under the "Fresh Start" program, you may file past-year returns without fear of prosecution, although you still must pay tax and interest due and may be subject to penalties as well. You must meet the following conditions to be considered for the program:

1. For the tax year(s) in question, have you previously filed the returns? If the returns have already been filed, they will not be considered under the Fresh Start program.
2. Did you voluntarily come forward with the information and returns or:
3. Did the Tax Commission have to take legal action to enforce the filing and paying of the returns? You may not be eligible for a "Fresh Start" if the following legal actions have been taken:

1. Placement of a lien against your property
2. You have been subpoenaed into court or ordered to file returns under a Writ of Mandate proceeding
3. You have received at least three billing notices
4. Your property or assets have been subject to garnishment or seizure
5. Any other legal step which the Tax Commission has taken to enforce the filing of the returns.

If you meet these conditions your returns may be accepted under the Fresh Start program. The Tax Commission will waive the penalty involved with each year approved, provided the tax and interest have been paid.

If you believe you meet these conditions you may apply for relief by sending in a letter and your documentation to:

Fresh Start Program
210 North 1950 West
Salt Lake City, Utah 84134

To ask questions about the Fresh Start program, email to taxmaster@utah.gov